

# ETEXT ATTACHMENT

April 30, 2007  
Ms. Kristin DeCarmin  
Campaign Finance Analyst  
Reports Analysis Division  
Federal Election Commission  
999 E Street, N.W.  
Washington, DC 20463  
Re: Penguin PAC  
FEC ID No. C00417584  
Dear Ms. DeCarmin:

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This is in response to your letters dated March 30, 2007 concerning the 30 Day Post-General Report (10/01/06 - 11/27/06). Specifically, this document refers to the inaccurate Column B figures.

The Committee has reviewed the Column B totals for the 2006 Calendar Year to Date and has made the necessary changes to reflect accurate Column totals.

During the review of the Column B figures, the Committee found that the Column B inaccuracies were a result of human error on the July 15 2006 Quarterly Report. The Committee has filed amended reports for the July 15 2006 Quarterly Report, October 15 2006 Quarterly Report and 30 Day Post-General 2006 Report.

We hope that this information adequately addresses your questions. If you need any further information, please do not hesitate to contact the Committee.

Sincerely,  
Michael J. Fraioli  
Treasurer  
PENGUIN PAC

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